

A-4 Revenue Source Codes

Category and Major Source Definitions

The budget process in the state of Washington segregates appropriations into three main categories: state, federal, and private/local. Since appropriations are directly linked to supporting funding sources, revenue codes are designated similarly.

<u>Category</u>	<u>Revenue Source Codes</u>
State	01XX, 02XX, 04XX, 06XX, 08XX
Federal	03XX
Private/Local	05XX

The following generally describe the nature of revenue included in each category.

State	Revenues levied/charged by the state in support of state-sponsored programs, including taxes, licenses, permits, fees, fines, and forfeitures as well as any revenues collected by the state that do not meet the definitions of federal or private/local revenues outlined below. State revenues also include resources generated from transactions where participants in state-sponsored activities receive value for resources provided; for example, tuition at a state-sponsored school, charges to residents in state institutions, sales of state property, and premiums for state-sponsored insurance programs.
Federal	Revenues that the state receives from the federal government under grant and similar agreements where the state is required to expend the assistance in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government. (Note: Charges to federal appropriations are required to be supported by federal revenues.)
Private/Local	Revenues provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by the private/local sources. (Note: Charges to private/local appropriations are required to be supported by private/local revenues.)

Effective July 1, 2003, the following will be the major revenue source code descriptions as found in the OFM State Administrative and Accounting Manual, Chapter 75.80.

Code	Title and Description
0100	<p>Taxes</p> <p>Amounts levied on individuals, organizations, and businesses by the state Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of a nonexchange tax revenue.</p>
0200	<p>Licenses, Permits, and Fees</p> <p>Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.</p>
0300	<p>Federal Revenues</p> <p>Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.</p>
0400	<p>State Charges and Miscellaneous Revenue</p> <p>Revenue that the state receives from individuals, organizations, businesses, and other governments for goods and services in conjunction with state-sponsored programs.</p>
0500	<p>Local Charges and Miscellaneous Revenue</p> <p>Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.</p>
0600	<p>Transfers</p> <p>Amounts transferred by state agencies to other accounts and/or agencies including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.</p>
0800	<p>Other Revenues and Financing Sources</p> <p>Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.</p>

Code	Title and Description
0900	Non-Revenue Activities
	Amounts related to various suspense codes that must be adjusted to zero at year end.

New Revenue Chart of Accounts for 2003-05 Biennium

Major Group Title	Source Title	Proposed Code		Existing Code	
Taxes	Retail Sales Tax	01	01	01	01
	Tax Credits – Sales Tax	01	02	01	02
	Business and Occupation Tax	01	05	01	05
	Tax Credits – Business and Occupation	01	06	01	06
	Brokered Natural Gas	01	08	01	08
	Tax Credits - Brokered Natural Gas	01	09	01	09
	Compensating Tax	01	10	01	10
	Tax Credits - Compensating Tax	01	11	01	11
	Hazardous Substance Tax	01	12	01	12
	Tax Credits - Hazardous Substance	01	13	01	13
	Motor Vehicle Fuel Tax	01	15	01	15
	Use Fuel Tax (Other than Motor Vehicle Fuel)	01	16	01	16
	State Enhanced 911 Tax	01	17	01	17
	Liter Tax-Liquor	01	18	01	18
	Liquor Sales Tax-Surcharge	01	19	01	19
	Liquor Sales Tax	01	20	01	20
	Beer Tax	01	21	01	21
	Wine Tax	01	22	01	22
	Distribution of Liter Tax - Wine	01	23	01	23
	Cigarette Tax	01	25	01	25
	Other Tobacco Products Tax	01	26	01	26
	Solid Waste Collection Tax	01	28	01	28
	Insurance Premium Tax	01	30	01	30
	Carbonated Beverage Tax	01	31	01	31
	Tax Credits - Carbonated Beverage	01	32	01	32
	Tax Credits - Public Utilities	01	34	01	34
	Public Utilities Tax	01	35	01	35
	Public Utilities District Tax	01	36	01	36
	Syrup (Soda) Tax	01	37	01	37
	Tax Credits - Syrup (Soda)	01	38	01	38
	Parimutuals Tax	01	40	01	40
	Petroleum Products Tax	01	41	01	41
	Tax Credits - Petroleum Products	01	42	01	42
	Medicaid Tax	01	43	01	43
	Amusements Tax	01	45	01	45
	Watercraft Excise Tax	01	49	01	49

Major Group Title	Source Title	Proposed Code		Existing Code	
Taxes, continued	Property Tax	01	50	01	50
	Excise Taxes - Other	01	51	01	51
	Inheritance/Estate Taxes	01	55	01	55
	Gift Tax	01	56	01	56
	Real Estate Excise Tax	01	57	01	57
	Motor Vehicle Excise Tax	01	58	01	58
	Leasehold Excise Tax	01	59	01	59
	Commercial Fishing-Privilege Tax	01	60	01	60
	Exhibition Center Admission Tax	01	61	01	61
	Stadium Admission Tax	01	62	01	62
	Stadium and Exhibition Center Parking Tax	01	63	01	63
	Other Taxes	01	70	01	70
	Penalties and Interest	01	75	01	75
	Timber Tax	01	80	01	80
	Fire Insurance Premium Distribution	01	90	01	90
	PUD Excise Tax Distribution	01	91	01	91
	Prosecuting Attorney Distribution	01	92	01	92
	MVET Distribution	01	93	01	93
	Travel Trailer Distribution	01	94	01	94
	Motor Vehicle Fuel Tax Distribution	01	95	01	95
	Liquor Tax Distribution	01	96	01	96
	Timber Tax Distribution	01	97	01	97
	Other Tax Distribution	01	98	01	98
	Tax Revenue Suspense (DOR Only)	01	99	01	99
Licenses, Permits, and Fees	Accountants	02	01	02	01
	Auctioneers	02	02	02	02
	Agriculture/Aquaculture License/Fees	02	03	02	03
	Aircraft	02	04	02	04
	Alcoholic Beverages	02	05	02	05
	Alias Business Certification Fees	02	06	02	06
	Other Health Professions Licenses	02	07	02	07
	Architect Licenses	02	08	02	08
	Beautician Licenses	02	09	02	09
	Athletic Licenses	02	10	02	10
	Gambling Licenses and Fees	02	11	02	11
	Banking Licenses and Fees	02	12	02	12
	Barber Licenses	02	13	02	13
	Property Tax Exemption Application	02	14	02	14
	Hearing Aid Consultants	02	16	02	16
	Cemetery Fees	02	17	02	17
	Land Sales Disclosure Act	02	18	02	18
	Certified Psychologist Licenses	02	19	02	19
	Charitable Funds Solicitation	02	20	02	20
	Cigarette Fees and Licenses	02	21	02	21
	Commercial Driver Schools	02	22	02	22

Major Group Title	Source Title	Proposed Code		Existing Code	
Licenses, Permits, and Fees, continued	Contractors Registration	02	23	02	23
	Collection Agencies	02	24	02	24
	Burning Permit Fees	02	25	02	25
	Corporation Licenses and Fees	02	26	02	26
	Debt Adjuster Licenses	02	28	02	28
	Electrical Licenses	02	29	02	29
	Escrow Transaction Licenses	02	30	02	30
	Employment Agency Licenses	02	31	02	31
	Engineering and Surveying Licenses	02	32	02	32
	Farm Labor Licenses	02	33	02	33
	Education Institutions Registration	02	34	02	34
	Superior Courts Fines and Forfeitures	02	35	02	35
	Firearms License Fees and Permits	02	36	02	36
	Commercial Fishing Licenses	02	37	02	37
	Franchise Licenses	02	38	02	38
	Funeral Licenses	02	40	02	40
	Superior Court Filing Fees	02	41	02	41
	Health Fees and Licenses	02	42	02	42
	Litter Control Fees	02	43	02	43
	Horse Racing Licenses and Fees	02	44	02	44
	Hunting and Fishing Licenses	02	45	02	45
	Insurance Licenses and Fees	02	46	02	46
	Librarian Certificates	02	47	02	47
	Liquid Fuel Licenses	02	48	02	48
	Landscape Architects	02	49	02	49
	Fireworks Licenses	02	50	02	50
	Dental Licenses	02	51	02	51
	Medical Licenses	02	52	02	52
	Motor Vehicle Licenses	02	53	02	53
	Motor Vehicle Operator Licenses	02	54	02	54
	Automobile Sales Licenses	02	55	02	55
	Notary Fees and Comm of Deeds	02	56	02	56
	Licensed Practical Nurse Licenses	02	57	02	57
	Registered Nurse Licenses	02	58	02	58
	Oil and Gas Well Drilling Permits	02	59	02	59
	Optician Licenses	02	60	02	60
	Optometrist Licenses	02	61	02	61
	Pharmacy Licenses	02	62	02	62
	Puget Sound Pilot Licenses	02	63	02	63
	Nursing Home Admin Licenses	02	64	02	64
	Power Licenses	02	66	02	66
	Proprietary Schools Licenses	02	67	02	67
	Public Utilities Regulatory Fees	02	68	02	68
	Business Opportunity License	02	69	02	69
	Real Estate Licenses	02	70	02	70
	Sewage Treatment Plant Operator License	02	71	02	71

Major Group Title	Source Title	Proposed Code		Existing Code	
Licenses, Permits, and Fees, continued	Safety Inspection Licenses and Fees	02	72	02	72
	Sanitarian Licenses	02	73	02	73
	Savings and Loan Licenses and Fees	02	74	02	74
	Oculist Licenses	02	75	02	75
	Forest Practices Permit Fees	02	76	02	76
	Security Licenses, Permits and Fees	02	77	02	77
	Occupational Therapist Licenses	02	78	02	78
	Vessel Registration Fees	02	79	02	79
	Tax Exemption Permits	02	80	02	80
	Sellers of Travel	02	81	02	81
	Dist of Liquor License Fees-Class H	02	82	02	82
	Veterinarian Licenses	02	83	02	83
	Dist of Liquor License Fees A-F	02	84	02	84
	Water Resources Fees	02	85	02	85
	Water Quality Fees	02	86	02	86
	Well Construction and Licensing	02	87	02	87
	Ecology Environmental Fees	02	88	02	88
	Log Patrol Licenses	02	90	02	90
	Marriage Licenses	02	91	02	91
	Master License Delinquency Fees	02	92	02	92
	Excise Tax Registration Cert	02	93	02	93
	Hazardous Waste Fees	02	94	02	94
	Certified Acupuncturist Licenses	02	95	02	95
	Replacement Tire Assessments	02	96	02	96
	Boating Safety Distributions	02	97	02	97
	Other Licenses, Permits and Fees	02	99	02	99
Federal Revenues	African Development Foundation	03	01		
	Agency for International Development	03	02		
	Institute of Museum Services	03	03		
	Inter-American Foundation	03	04		
	National Endowment for the Arts	03	05		
	National Endowment for the Humanities	03	06		
	Office of National Drug Control Policies	03	07		
	Peace Corps	03	08		
	Legal Services Corporation	03	09		
	Department of Agriculture	03	10	03	10
	Department of Commerce	03	11	03	11
	Department of Defense	03	12	03	12
	Central Intelligence Agency	03	13		
	Dept of Housing and Urban Development	03	14	03	14
	Department of the Interior	03	15	03	15
	Department of Justice	03	16	03	16
	Department of Labor	03	17	03	17
	Federal Reserve System	03	18		

Major Group Title	Source Title	Proposed Code		Existing Code	
Federal Revenues, continued	Department of State	03	19	03	19
	Department of Transportation	03	20	03	20
	Department of the Treasury	03	21	03	21
	Postal Service	03	22		
	Appalachian Regional Commission	03	23	03	23
	Office of Personnel Management	03	27	03	27
	Commission on Civil Rights	03	29	03	29
	Equal Employment Opportunity Commission	03	30	03	30
	Federal Communications Commission	03	32	03	32
	Federal Maritime Commission	03	33	03	33
	Federal Mediation and Conciliation Services	03	34	03	34
	Federal Trade Commission	03	36	03	36
	General Services Administration	03	39	03	39
	Government Printing Office	03	40	03	40
	Interstate Commerce Commission	03	41	03	41
	Library of Congress	03	42	03	42
	National Aeronautics and Space Administration	03	43	03	43
	National Credit Union Administration	03	44	03	44
	Nat Foundation on Arts and Humanities	03	45	03	45
	National Labor Relations Board	03	46	03	46
	National Science Foundation	03	47	03	47
	Pres Comm on Employment of Handicapped	03	53	03	53
	Railroad Retirement Board	03	57	03	57
	Securities and Exchange Commission	03	58	03	58
	Small Business Administration	03	59	03	59
	International Trade Commission	03	61	03	61
	Tennessee Valley Authority	03	62	03	62
	Veterans Administration	03	64	03	64
	Environment Protection Agency	03	66	03	66
	National Gallery of Art	03	68	03	68
	Overseas Private Investment Corp	03	70	03	70
	Nuclear Regulatory Commission	03	77	03	77
	Commodity Futures Trading Comm	03	78	03	78
	Department of Energy	03	81	03	81
	U.S. Information Agency	03	82	03	82
	Federal Emergency Management Agency	03	83	03	83
	Department of Education	03	84	03	84
	Scholarship/Fellowship Foundations	03	85	03	85
	Pension Benefit Guaranty Corp	03	86	03	86
	Consumer Product Safety Commission	03	87		
	Architect/Trans Barriers Compliance	03	88	03	88
	National Archives/Records Admin	03	89	03	89
	U.S. Institute of Peace	03	91	03	91
	National Council on Disability	03	92	03	92
	Department of Health and Human Services	03	93	03	93
	Corp for National and Community Service	03	94	03	94

Major Group Title	Source Title	Proposed Code		Existing Code	
Federal Revenues, continued	Executive Office of the President	03	95	03	95
	Social Security Administration	03	96	03	96
	Reimbursable Federal Contracts (Non-Assist)	03	97	03	05, 07
	Federal Revenue Distributions	03	98	03	03
	Miscellaneous Federal Revenue	03	99	03	99
State Charges and Miscellaneous Revenue	Treasury Investment Income	04	01	04	01
	Income From Property	04	02	04	02
	Juvenile Court Fees	04	03	04	03
	Cost of Supervision Assessment Fee	04	04	04	04
	Fines and Forfeits	04	05	04	05
	Litter Control Revenue	04	06	04	06
	Patient Care	04	07	04	07
	Treasury Deposit Income	04	08	04	08
	Interest Income	04	09	04	09
	Unclaimed Monies	04	10	04	10
	Dividend Income	04	11	04	11
	Capital Gains	04	13	07	03
	Capital Losses	04	14	07	04
	Sale of Property - Timber	04	15	04	15
	Sale of Property - Other	04	16	04	16
	Victims of Crime Compensation	04	17	04	17
	Gain/Loss on Sale of Capital Assets	04	18	04	18
	Support Enforcement Service Fees	04	19	04	19
	Charges for Services	04	20	04	20
	Publications and Documents	04	21	04	21
	Board, Room and Meals - Residents	04	23	04	23
	Tuition and Fees	04	24	04	24
	Filing Fees and Legal Services	04	25	04	25
	Property and Resources Management	04	27	04	27
	Other Charges for Current Services	04	28	04	28
	Natural Resources Equipment Rental	04	29	04	29
	Dedicated Student Fees	04	30	04	30
	Miscellaneous Student Fees	04	31	04	31
	Hazardous Waste Cleanup Recoveries	04	34	04	34
	Indirect Cost Reimbursement	04	40	04, 05	40
	Contributions and Grants - State	04	41		
	Grant Repayments	04	44	04	44
	Unemployment Compensation Reimbursement	04	45	04	45
	Federal Revenue - Pass Through	04	47	04	47
	Indirect Cost Recoveries - State	04	48	04	48
	Sales of Goods & Supp - Prop Funds	04	50	04	50
	Sales of Liquor	04	55	04	55
	Judicial Information System Fees	04	70	04	70
	Unemployment Compensation Contributions	04	71	06	05
	Workers' Compensation Contributions	04	72	06	10

Major Group Title	Source Title	Proposed Code		Existing Code	
State Charges and Miscellaneous Revenue, continued	Cost of Investment Activities	04	73	07	05
	Interest Exp on Reverse Repurchase	04	74	07	51
	Lottery Ticket Proceeds	04	77	04	77
	Lottery Ticket Returns	04	78	04	78
	LCB State Tax Distributions	04	84	04	84
	Immaterial Prior Period Adjustments	04	85	04	85
	Recovery of Prior Appropriation Expenditures	04	86	07	16
	Recoveries of Student Fin Aid Exp	04	87	07	38
	Refunds on Account of Forgery-Prior	04	88	07	23
	Amortization	04	89	07	06
	Cash Over and Short	04	90	04	90
	Death Investigation Distributions	04	92	04	92
	Aquatic Lands Distributions	04	93	04	93
	Impaired Driving Safety Distributions	04	94	04	94
	Commuting Reimbursement	04	95	04	95
	Insurance Premiums	04	96	04	96
	Charges for Transportation Services	04	97	04	97
	Tort Claim Reimbursement	04	98	04	98
	Other Revenue	04	99	04	99
Private/Local Revenue	Energy Fac Appl and Mon. Fees	05	35	05	35
	Contributions and Grants - Private/Local	05	41	05	41
	Federal Revenue - Pass Through	05	46	05	46
	Miscellaneous Revenue - Private/Local	05	49	05	33, 49
	Reimbursable Private/Local Contracts	05	97	05	20, 23, 26
Transfers	Bond Transfers In	06	11	04	62
	Bond Transfers Out	06	12	04	61
	Operating Transfers In	06	21	04	80
	Operating Transfers Out	06	22	04	81
	Investment Admin Transfer (SIB Only)	06	23	04	82
	Noncash Revenue Transfers-Compensation	06	26	07	26
	Noncash Revenue Transfers-Other	06	27	07	27
	County Sale/Use Tax Equalization	06	31	06	31
	Municipal Sale/Use Tax Equalization	06	32	06	32
	Timber Tax	06	33	06	33
	Basic Health Plan	06	34	06	34
	Air Pollution Control - Ride Share	06	35	06	35
	State Treasurer's Service Account	06	36	06	36
	Flood Control	06	51	06	51
	Water Quality	06	52	06	52
	DSHS Support Enforcement	06	53	06	53
	County Criminal Justice Transfer	06	54	06	54
	Municipal Criminal Justice Transfer	06	55	06	55
	Emergency Reserve Account	06	56	06	56
	High Capacity Transit	06	61	06	61

Major Group Title	Source Title	Proposed Code		Existing Code	
Transfers, continued	Passenger Ferry	06	62	06	62
	Transportation Account	06	63	06	63
	Central Puget Sound Transportation	06	64	06	64
	Public Transportation Systems	06	65	06	65
	Fair Fund Transfers	06	66	06	66
	Initiative 773 Transfer	06	67	06	67
	Education Savings Account Transfer	06	68		
	Fire Insurance Premium Account Transfer	06	69		
	Natural Resource Deposit Account Transfer	06	70		
	Agency Incentive Savings Transfers (OFM Only)	06	77	07	77
	Equity Transfers - In	06	78	07	78
	Equity Transfers - Out	06	79	07	79
	Pension Reserve Transfers In	06	80	06	80
	Pension Reserve Transfers Out	06	81	06	81
	Retirement System Transfer	06	83	04	83
	Transfer to Wildlife Account	06	84	06	84
	Operating Transfers - Arbitrage	06	91	07	81
	Operating Transfers - Arbitrage Reimb	06	92	07	82
	Operating Transfers - Debt Service	06	93	07	83
	Operating Transfers - Debt Service Reim	06	94	07	84
	Operating Transfers - Sales Taxes	06	95	07	85
	Operating Transfers - Motor Fuel Tax	06	96	07	86
	Operating Transfers - Fiscal Agent	06	97	07	87
	Operating Transfers - Property Taxes	06	98	07	88
	Operating Transfers - Higher Ed Fees	06	99	07	89
Other Revenues and Financing Sources	Employer Pension Contributions	08	02	06	02
	Member Pension Contributions	08	03	06	03
	State Pension Contributions	08	04	06	04
	Noncash Certificates of Participation	08	07	07	07
	Noncash Capital Lease Acquisition	08	09	07	09
	Donations of Commodities	08	12	07	12
	Capital Contributions	08	20	07	20
	Pool Participant Contributions	08	25	06	25
	Payments to Refunded Bond Escrow Agent	08	55	07	55
	Proceeds of Refunding Bonds	08	59	07	59
	Bonds Issued	08	60	04	60
	Original Issue Premium (Discount)	08	63	04	63
	Taxable Bonds Issued	08	64	04	64
	Note Proceeds	08	65	04	65
	Loan Principal Repayment	08	66	07	65
Non-Revenue Activities	Interagency Reimbursements	09	01	07	14
	Recovery of Current Appropriation Exp	09	02	07	15
	Recoveries of Foster Care Expend	09	03	07	37
	Child Support Payments	09	04	07	17

Major Group Title	Source Title	Proposed Code		Existing Code	
Non-Revenue	Items Placed in Suspense	09	20	07	30
Activities, continued	Rental Excise Tax Suspense	09	21	07	48
	Undistributed Receipts	09	25	07	31
	State Self-Pay Refunds	09	30	07	46
	Higher Ed Self-Pay Refunds	09	31	07	47
	Deposit Adjustments/Returned Checks	09	40	07	91